



RUIXIN INTERNATIONAL HOLDINGS LIMITED
瑞鑫國際集團有限公司

(Incorporated in Bermuda with limited liability)

(於百慕達註冊成立之有限公司)

(Stock Code 股份代號 : 724)

**ENVIRONMENTAL, SOCIAL
AND GOVERNANCE REPORT**
環境、社會及管治報告

2024



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1. About this Report

關於本報告

1.1. SCOPE AND REPORTING PERIOD

The scope of this Environmental, Social and Governance (“ESG”) Report covers the Company and its principal subsidiaries. Unless otherwise specified, the environmental key performance indicators (“KPIs”) disclosed in this Report cover the Group’s operations relating to its offices in Hong Kong and Vietnam, as well as its electronic products trading business, and outline the Group’s overall performance, policies and practices in relation to environmental and social responsibilities.

In the best interests of its readers, the Group conducted stakeholder engagement activities to identify ESG aspects that are material and relevant to the Group’s business operations and its key stakeholders.

The reporting period of this ESG Report covers the Group’s sustainability initiatives from 1 January 2024 to 31 December 2024 (the “Reporting Year” or the “Year”).

1.2. REPORTING FRAMEWORK

This ESG Report has been prepared in accordance with the requirements and reporting principles set out in Appendix C2 to the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the “Listing Rules”), including materiality, quantitative and consistency. In addition, the Group has complied with all the “comply or explain” provisions set out in the ESG Reporting Guide. Details are as follows:

- **Materiality:**
Through stakeholder communication and materiality assessment, the Group identifies ESG issues that have significant impacts on its business operations and stakeholders. Information that is important and relevant to stakeholders across environmental, social and governance aspects is included in this Report and has been approved by the Board. For further details, please refer to the sections headed “Stakeholder Engagement” and “Materiality Assessment”.
- **Quantitative:**
This ESG Report presents quantitative information and, where appropriate, provides explanations of the standards, methodologies, sources and comparative data used for calculating emissions and energy consumption, enabling readers to understand the data and objectively evaluate the Group’s relevant performance.
- **Consistency:**
This ESG Report adopts reporting and calculation methodologies that are consistent with those used in previous years to ensure the comparability of ESG data. Where there are changes in the scope of disclosure or calculation methods, appropriate explanations will be provided in this Report.

1.1. 範圍及呈報期間

本環境、社會及管治報告的報告範圍包括本公司及其主要附屬公司。除另有指明外，本報告的環境關鍵績效指標（「關鍵績效指標」）涵蓋本集團在香港、越南辦事處及電子產品貿易業務營運，在環境及社會責任方面的整體表現、政策及慣例。

為符合其讀者的最佳利益，本集團進行了利益相關者參與活動，以識別對本集團業務及其主要持份者而言屬重大及相關的方面。

ESG報告呈報期間涵蓋本集團二零二四年一月一日至二零二四年十二月三十一日（「報告年度」或「本年度」）可持續發展工作。

1.2. 呈報框架

本環境、社會及管治報告乃遵循載於香港聯合交易所有限公司證券上市規則（「上市規則」）附錄C2所載之規定及報告原則編製，包括重要性、量化及一致性。此外，本集團已遵守環境、社會及管治指引所載的所有「不遵守就解釋」規定，詳情闡述如下：

- **重要性：**
本集團透過持份者溝通及重要性評估，涵蓋於環境、社會及管治各方面對持份者而言重要及相關的資料，從而識別對業務營運及持份者具有重大影響的環境、社會及管治議題，並經董事會批准。有關進一步詳情，請參閱「持份者參與」及「重要性評估」章節。
- **量化：**
本環境、社會及管治報告載列量化資料並（如適當）附帶說明、計算排放及能源消耗過程中所使用的標準、方法、來源及比較數據，以便讀者理解數據並客觀評估本集團的相關績效。
- **一致性：**
本環境、社會及管治報告採用與過往貫徹一致的呈報及計算方法。以確保本環境、社會及管治報告數據具有可比性。如披露範圍或計算方法有所變動，本報告將作出適當說明。

1. About this Report

關於本報告

1.3. REVIEW AND APPROVAL

The Board acknowledges its overall responsibility for the integrity of the Group's ESG Report and is responsible for overseeing the Group's ESG management approach and performance. The Board regularly reviews the Group's ESG-related policies and measures to ensure alignment with the Group's business development direction and regulatory requirements.

This Report has been reviewed by the management and approved for publication by the Board.

1.4. INFORMATION AND FEEDBACK

The Group values stakeholders' opinions and feedback on its sustainability performance. Should stakeholders have any enquiries or suggestions regarding the content of this Report or the Group's ESG initiatives, they are welcome to visit the Group's website at www.irasia.com/listco/hk/ruixin or contact the Group for further information.

1.3. 審閱及批准

董事會確認其對本集團的環境、社會及管治報告的完整性承擔整體責任，並負責監督本集團在環境、社會及管治方面的管理方針及表現。董事會定期檢閱本集團的環境、社會及管治相關政策及措施，以確保其符合本集團的業務發展方向及監管要求。

本報告已經由管理層審閱，並經董事會審議及批准刊發。

1.4. 資料及反饋

本集團重視持份者對其可持續發展表現的意見與反饋。若持份者對本報告內容或本集團在環境、社會及管治方面的工作有任何查詢或建議，歡迎瀏覽本集團之網站www.irasia.com/listco/hk/ruixin或聯絡本集團以獲取更多資料。



2. ESG Governance Structure

環境、社會及管治之治理架構

2.1. BOARD STATEMENT

The Board assumes overall responsibility for formulating the Group's ESG strategy and reporting, as well as assessing and identifying ESG-related risks faced by the Group. In addition, the Board is responsible for setting environmental targets and overseeing the implementation of relevant policies and measures, with a view to continuously enhancing the Group's performance in sustainable development.

The Board is responsible for identifying and assessing material ESG issues, reviewing potential risks and opportunities, and determining priorities based on the materiality of such issues. It also formulates specific governance measures to safeguard the fulfilment of corporate responsibilities and the creation of long-term value. Meanwhile, whenever new ESG issues arise, they will be reported to the Board for further discussion. The Group will also consider seeking independent professional advice where necessary.

To ensure the effective implementation of ESG initiatives, the Board has delegated authority to the management to promote ESG policies and action plans, and requires the management to continuously review and improve the Group's performance, as well as regularly report progress and provide recommendations for improvement. At the same time, the Board will continue to strengthen the foundation of ESG governance, enhance the transparency of information disclosure, and reinforce communication with stakeholders to effectively balance their expectations and needs. The Group will also actively explore innovative approaches to achieve the long-term maximisation of stakeholders' interests and sustainable social value.

2.2. GOVERNANCE STRUCTURE

With reference to the governance framework set out in IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information, the Group has established a clear ESG governance structure to strengthen oversight and management of ESG issues. The Group adopts a three-tier governance structure: the Board serves as the highest governing body, responsible for reviewing ESG strategies, targets and material matters, and overseeing overall performance; at the management level, an ESG working group has been established to coordinate policy formulation, implementation of initiatives and cross-departmental collaboration; while various business departments are responsible for implementing relevant measures and managing related data in their day-to-day operations to ensure effective execution of ESG management requirements.

2.1. 董事會聲明

董事會承擔制定本集團環境、社會及管治策略及報告以及評估及識別本集團ESG相關風險的整體責任，此外，董事會亦負責制定環境目標，並監督相關政策及措施的落實情況，以推動本集團在可持續發展方面持續提升。

董事會負責識別及評估重大ESG議題，審視潛在風險與機遇，並根據議題的重大性確定優先方向，制定具體的管治措施，以保障企業責任履行及長期價值創造。同時，每當新的ESG議題出現時，將呈報董事會作進一步討論。我們亦將考慮於有需要時尋求協力廠商專業意見。

為確保環境、社會及管治執行層面的有效性，董事會授權管理層推動ESG政策與工作方案，並要求管理層持續檢視及優化本集團的表現，定期回報進展及改進建議。同時，董事會將持續鞏固ESG治理基礎，提升資訊披露透明度，加強與持份者的溝通交流，有效平衡其期望與需求，積極探索創新模式，努力實現所有持份者長期利益最大化與社會效益的可持續發展目標。

2.2. 治理架構

本集團參照IFRS S1《可持續相關財務資訊披露一般規定》的管治框架，建立清晰的ESG管治架構，以加強對環境、社會及管治議題之監督與管理。本集團採用三層管治架構：董事會為最高管治層，負責審議ESG策略、目標及重大事項，並監督整體表現；管理層層面設立ESG工作小組，負責統籌相關政策制定、工作推進及跨部門協調；各業務部門則負責於日常營運中落實相關措施及數據管理，確保ESG管理要求有效執行。

2. ESG Governance Structure

環境、社會及管治之治理架構

Through this structured governance mechanism, the Group continuously enhances its ESG governance framework and improves its sustainability management capabilities.

透過上述分層管理機制，本集團持續完善ESG管治體系，提升可持續發展管理水平。



The ESG Governance Structure of the Group
本集團環境、社會及管治的治理架構圖

2.3. STAKEHOLDER ENGAGEMENT

The Group attaches great importance to maintaining effective communication with its stakeholders and continuously understanding their concerns and expectations regarding the Group's operations and sustainability matters. Through diversified communication channels, the Group maintains active engagement with its key stakeholders, including shareholders and investors, employees, customers, suppliers and the community. Their opinions and suggestions are collected on a regular basis and serve as references for improving management measures and formulating relevant strategies. The Group also enhances information transparency and fosters long-term mutual trust with stakeholders through daily communication, meetings and information disclosure.

2.3. 持份者參與

本集團重視與各持份者保持有效溝通，持續了解其對本集團營運及可持續發展事宜之關注與期望。本集團透過多元化渠道與主要持份者保持互動，包括股東及投資者、員工、客戶、供應商及社區等，定期收集意見與建議，作為完善管理措施及制定相關策略之參考。本集團亦透過日常溝通、會議交流及資訊披露等方式，加強資訊透明度，促進與持份者之長期互信關係。

2. ESG Governance Structure

環境、社會及管治之治理架構

Stakeholder Category 持份者類別	Expectations 期望	Communication Channels 溝通管道
Government and Regulatory Authorities 政府及監管機構	Compliance With Laws And Regulatory Requirements 遵守法律法規及監管要求 Prudent And Compliant Operations 穩健合規經營 Enhanced Transparency Of Information Disclosure 提升資訊披露透明度	Regulatory Filings and Compliance Reports 監管申報與合規報告 Policy Consultations and Thematic Meetings 政策諮詢及專題會議 Routine Communication and Work Reporting 日常溝通與工作彙報
Shareholders and Investors 股東及投資者	Stable Operations and Sustainable Returns 穩健經營及持續回報 Sound Corporate Governance 良好的企業管治 Transparent and Timely Information Disclosure 透明及及時的資訊披露	General Meetings 股東大會 Investor Meetings and Roadshows 投資者會議及路演 Periodic Reports And Announcements 定期報告及公告
Employees 僱員	Fair Remuneration and Welfare Protection 公平薪酬與福利保障 Career Development Opportunities 職業發展機會 A Healthy and Safe Working Environment 健康與安全的工作環境	Employee Training 員工培訓 Internal Communication Meetings 內部溝通會議 Employee Opinion Surveys 員工意見調查
Customers 客戶	Provision Of Safe and Reliable Products and Services 提供安全可靠的產品與服務 Protection of Data and Information Security 保障資料與資訊安全 Enhancement of Service Quality 提升服務品質	Customer Service Platforms 客戶服務平臺 Customer Satisfaction Surveys 客戶滿意度調查 Routine Communication and Follow-up 日常溝通與回訪
Suppliers and Business Partners 供應商及業務夥伴	Fair and Transparent Procurement Mechanism 公平透明的採購機制 Stable Cooperative Relationships 穩定合作關係 Mutual Development 共同發展	Supplier Evaluations and Communication Meetings 供應商評估與交流會議 Business Communications 商務溝通 Project Meetings 合作項目會議
Community and the Public 社區及公眾	Active Fulfilment Of Social Responsibilities 積極履行社會責任 Attention To Environmental Protection 關注環境保護 Promotion Of Community Development 促進社區發展	Community Initiatives And Charitable Activities 公益活動 Community Engagement 社區交流 Corporate Website and Media Communication 企業網站及媒體溝通

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2.4. MATERIALITY ASSESSMENT OF ESG ISSUES

During the Reporting Period, the Group conducted its materiality assessment based on the expectations and feedback of key stakeholders. The assessment was carried out through surveys and interviews in accordance with a number of evaluation criteria. Through the materiality assessment process, including issue identification, stakeholder engagement, materiality assessment, Board confirmation and periodic review, the Group obtained the latest views from internal stakeholders (including Directors, senior management and middle management) regarding the importance of ESG issues from the perspectives of long-term strategic development, management enhancement, investment urgency and competitive advantage. The identification process included the following steps:

Step 1: Issue Identification

The Company made reference to the requirements of the Hong Kong Exchanges and Clearing Limited and sustainability reporting standards such as the Global Reporting Initiative (GRI), as well as best practices from leading industries both domestically and internationally. Taking into account its business characteristics and industry trends, the Company systematically identified and analysed 14 ESG issues that are of concern to stakeholders.

Step 2: Stakeholder Engagement

Through internal interviews, thematic workshops and consultations with external experts, each issue was assessed in depth from two key dimensions: importance to the Company's operations and degree of impact on stakeholders. Based on these dimensions, a materiality assessment matrix was established to quantitatively identify key issues and determine their relative priority.

Step 3: Materiality Assessment

Following review and confirmation by the management, the final assessment results were determined through a two-dimensional analysis (business impact vs. stakeholder concern) using tools such as questionnaires and scoring matrices. The company identified six key material issues and categorised all issues into high, medium and low levels of importance, with highly material issues included within the scope of annual disclosure. The Company will disclose these core issues in the ESG Report in order to actively respond to stakeholders' concerns and enhance the transparency and effectiveness of its ESG management strategies.

Step 4: Board Confirmation

The ESG team consolidated the assessment results, which were subsequently reviewed and approved by senior management and the Board to ensure that the list of material issues covers key risks and opportunities and remains aligned with the Company's strategic direction.

2.4. 重大性議題評估

於呈報期內，本集團重要性評估根據關鍵持份者的期望及反饋進行，並根據多項標準以調查和訪談形式開展。通過重大議題評估流程：識別議題、利益相關方參與、重要性評估、董事會確認、定期複審，從本集團長期發展戰略、管理提升、投資急切性及競爭優勢等角度向內部利益相關方(包括董事、高級管理人員及中層管理人員)取得對環境、社會及管治各方面的最新重要性評估。識別過程包括以下步驟：

第一步：識別議題

本公司參考香港聯合交易所及可持續發展報告標準(GRI)等標準，並借鑒國內外領先行業的最佳實踐，結合自身業務特點及行業趨勢，系統識別及分析持份者關注的14個ESG議題。

第二步：利益相關方參與

透過內部訪談、專題研討及外部專家諮詢等方式，從「對本公司運營的重要性」及「對持份者的影響程度」兩大維度對各議題進行深入評估，構建實質性評估矩陣，以量化方式準確識別關鍵議題，並據此確定優先順序。

第三步：重要性評估

經管理層審閱與確認最終評估結果，用雙維度分析(業務影響vs.利益相關方關注度)及問卷、評分矩陣等工具本公司確定六大關鍵實質性議題，將議題劃分為高、中、低重要性，高重要性議題進入年度披露範圍。本公司將於ESG報告中披露上述核心議題，以積極回應各持份者關切，並提升ESG管理策略的透明度及執行效能。

第四步：董事會確認

ESG團隊整理評估結果，高管及董事會審核批准重大議題清單，確保議題覆蓋核心風險和機會，與企業戰略保持一致。

2. ESG Governance Structure

環境、社會及管治之治理架構

Step 5: Periodic Review

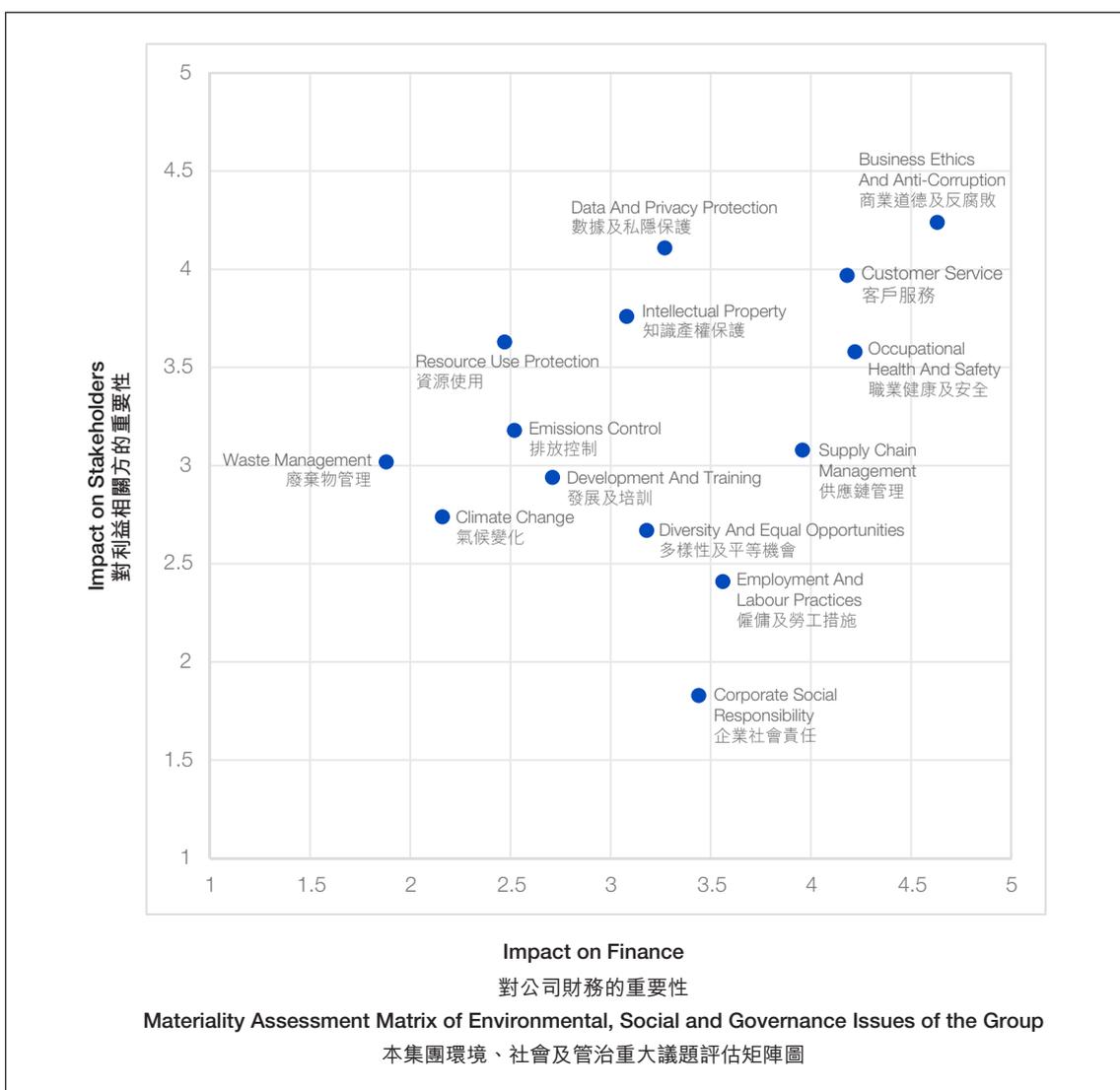
The Group reviews its material issues annually or biennially. Adjustments are made based on regulatory developments, industry trends and stakeholder feedback to ensure continuous improvement and forward-looking disclosure.

The Group will continue to engage with all stakeholders, regularly review and update the materiality assessment, and include external stakeholders where appropriate. This enables the Group to better understand the needs of various stakeholders and provide guidance and direction for its business operations as well as the management of environmental and social governance matters. Based on the analysis and summary of the materiality assessment results from all stakeholders, the Group has developed the following materiality assessment matrix:

第五步：定期複審

本集團每年或每兩年複審重大議題，根據監管、行業趨勢及利益相關方回饋進行調整，確保披露內容持續改進和前瞻性。

我們亦將繼續關注所有利益相關方，堅持檢討及更新重要性評估，並在條件適當時納入外部利益相關方，以更準確及全面地瞭解各方需求，並為企業業務營運及對環境及社會管治的控制提供指引及方向。根據對所有利益相關方重大性評估結果的分析及總結，本集團得出了以下重要性評估矩陣：



3. Environmental Protection

環境保護

3.1. EMISSIONS

During the Reporting Period, the Group continued to pay close attention to the environmental impact arising from emissions generated during its operations and strictly complied with the applicable environmental laws and regulatory requirements in the places where it operates. The Group is committed to controlling air and greenhouse gas emissions, wastewater discharge, as well as the generation and handling of hazardous and non-hazardous waste during its business operations, and has established management and monitoring mechanisms in accordance with relevant regulatory requirements. During the Reporting Period, the Group did not identify any cases of non-compliance with relevant laws and regulations relating to emissions that had a significant impact on the Group. Relevant laws and regulations include, but are not limited to, the Air Pollution Control Ordinance and the Water Pollution Control Ordinance in Hong Kong, as well as the Law on Environmental Protection (as amended in 2020) currently in force in Vietnam. These regulations provide important compliance references for the Group in relation to emissions management and environmental protection.

3.1.1. Air Emissions

The Group's principal activities mainly involve routine office and management operations, and its business processes do not involve large-scale production activities. As such, no significant industrial air emissions were generated. During the Reporting Period, the Group did not record any material air emissions, and the related environmental impact was relatively limited.

Nevertheless, the Group continues to pay attention to potential indirect emission sources arising from its operations, such as electricity consumption from office equipment and energy consumption generated from daily operations. By implementing energy-saving measures, encouraging employees to adopt green office practices and enhancing energy use efficiency, the Group strives to reduce potential environmental impacts. The Group will continue to monitor relevant environmental management requirements and further improve its emissions management measures in future operations, so as to support environmental protection and sustainable development.

Indicator 指標	Unit 單位
Nitrogen Oxides (NO _x) 氮氧化物 (NO _x)	kg 千克
Sulphur Oxides (SO _x) 硫氧化物 (SO _x)	kg 千克
Particulate Matter (PM) 顆粒物 (PM)	kg 千克

3.1. 排放

於報告期內，本集團持續關注營運過程中對環境所造成的排放影響，並嚴格遵守營運所在地適用的環境法律及監管要求。本集團在業務運作中致力控制廢氣及溫室氣體排放、污水排放以及有害與無害廢棄物的產生與處理，並按照相關法規要求建立管理及監察機制。於呈報期間，本集團並未發現任何因違反有關排放管理的法律及法規而對本集團造成重大影響的情況。相關法律法規包括但不限於香港的《空氣污染管制條例》及《水污染管制條例》，以及越南現行生效的《環境保護法》(2020年修訂)，上述法規為本集團在排放管理及環境保護方面提供重要合規依據。

3.1.1. 廢氣

本集團的主要業務以日常辦公及管理營運為主，業務過程中不涉及大規模生產活動，因此並未產生顯著的工業廢氣排放。於報告期內，本集團未錄得重大的廢氣排放情況，對環境造成的相關影響相對較小。

儘管如此，本集團仍持續關注營運過程中可能涉及の間接排放來源，例如辦公設備用電及日常營運所產生的能源消耗，並透過推行節能措施、鼓勵員工採用綠色辦公方式及提升能源使用效率，以減少對環境的潛在影響。本集團將持續關注相關環境管理要求，並在未來營運中適時完善排放管理措施，以支持環境保護及可持續發展。

	2024 二零二四年	2023 二零二三年
	0	1.72
	0	0.03
	0	0.13

3. Environmental Protection

環境保護

Note:

- 1) The data disclosed in this table are based on the operational statistics of the Group's Hong Kong offices, including the Wan Chai office (January to November 2024) and the Sheung Wan office (December 2024). The resources and emissions of the Vietnam office are centrally managed by the property management company and therefore cannot be measured separately.
- 2) The Group discontinued the use of the relevant vehicles in 2024. As such, no emissions of nitrogen oxides (NO_x), sulphur oxides (SO_x) or particulate matter (PM) were generated from vehicle operation during the Reporting Period.

註：

- 1) 本表所披露數據乃基於本集團香港辦公室的營運情況統計，包括灣仔辦公室(2024年1月至11月)及上環辦公室(2024年12月)。越南辦公室的相關資源及排放由物業管理公司統一處理，因此並無獨立數據。
- 2) 本集團於2024年已停止使用相關車輛，因此於報告期內未錄得車輛行駛所產生的氮氧化物(NO_x)、硫氧化物(SO_x)及顆粒物(PM)排放。

3.1.2. Wastewater

The Group's principal activities mainly involve office operations, and its daily operations do not involve industrial production or processing activities. As such, no industrial wastewater is generated. During the Reporting Period, the Group did not record any material wastewater discharge, and the related environmental impact was relatively limited.

The wastewater generated from the Group's daily operations mainly consists of domestic sewage produced from employees' routine office activities. Such wastewater is centrally treated and discharged through the municipal sewage treatment systems in the places where the Group operates. Although the Group's business activities have a relatively limited impact on the water environment, the Group continues to enhance employees' environmental awareness by encouraging water conservation and promoting green office practices, with the aim of reducing resource consumption and potential environmental impact.

3.1.3. Waste

The Group's principal activities mainly involve office operations, and its daily operations do not involve production or manufacturing activities. Therefore, the Group does not generate significant quantities of hazardous or non-hazardous waste. During the Reporting Period in 2024, the Group did not record any material generation of hazardous or non-hazardous waste, and the overall environmental impact was relatively limited.

The waste generated from the Group's daily operations mainly consists of general office waste, such as paper and a small amount of domestic waste. Such waste is sorted and properly handled in accordance with the relevant management requirements in the places where the Group operates. At the same time, the Group actively promotes green office practices by encouraging employees to reduce paper usage, implement electronic office operations and enhance awareness of resource recycling, with the aim of reducing waste generation and resource consumption.

3.1.2. 廢水

本集團的主要業務以辦公室營運為主，日常運作過程中不涉及工業生產或加工活動，因此不會產生工業廢水。於報告期內，本集團並無錄得任何重大廢水排放，相關環境影響相對有限。

本集團日常產生的污水主要為員工日常辦公所產生的生活污水，並按照營運所在地的市政污水處理系統進行集中處理及排放。儘管本集團的業務活動對水體環境影響較小，本集團仍持續提升員工的環保意識，鼓勵節約用水及推行綠色辦公措施，以減少資源消耗及潛在環境影響。

3.1.3. 廢棄物

本集團的主要業務以辦公室營運為主，日常運作中不涉及生產或製造活動，因此不會產生大量有害或無害廢棄物。於2024年報告期內，本集團未錄得重大有害廢棄物或無害廢棄物的產生，整體對環境的影響相對有限。

本集團日常產生的廢棄物主要為一般辦公室廢棄物，例如紙張及少量生活垃圾，並按照營運所在地的相關管理要求進行分類及妥善處理。同時，本集團積極推動綠色辦公理念，鼓勵員工減少紙張使用、推行電子化辦公及提升資源回收意識，以減少廢棄物產生及資源消耗。

3. Environmental Protection 環境保護



Indicator 指標	Unit 單位	2024 二零二四年	2023 二零二三年
Paper 紙張	Tonnes 噸	0	0
General Waste 一般廢棄物	Tonnes 噸	0	0
Total Non-Hazardous Waste 無害廢棄物總量	Tonnes 噸	0	0

Note:

- 1) The data disclosed in this table are based on the operational statistics of the Group's Hong Kong offices, including the Wan Chai office (January to November 2024) and the Sheung Wan office (December 2024). The resources and waste disposal of the Vietnam office are centrally managed by the property management company and therefore cannot be measured separately.
- 2) The non-hazardous waste generated from the Group's daily operations mainly consists of office waste paper. In order to promote resource recycling, all such waste paper has been handed over for recycling. Therefore, no amount of general waste requiring disposal was recorded during the Reporting Period.

註：

- 1) 本表所披露數據乃基於本集團香港辦公室的營運情況統計，包括灣仔辦公室(2024年1月至11月)及上環辦公室(2024年12月)。越南辦公室的相關資源及廢棄物處理由物業管理公司統一處理，因此並無獨立數據。
- 2) 本集團日常營運產生的無害廢棄物主要為辦公室廢紙。為推動資源循環利用，本集團已將相關廢紙全部交由回收處理，因此於報告期內並無一般廢棄物產生及棄置記錄。

3.2. USE OF RESOURCES

The resources used by the Group in its operations mainly include electricity, petrol, water and paper consumption. In order to achieve low-carbon operations, the Group is committed to continuously monitoring and improving resource efficiency as an integral part of its operations, while complying with relevant government policies and environmental laws and regulations. During the Reporting Year, the Group did not record any incidents of non-compliance with applicable laws and regulations relating to the use of energy and water resources in all operating regions.

3.2.1. Energy

In order to conserve energy and resources, reduce its carbon footprint and other emissions related to electricity consumption, the Group continues to promote energy-saving management measures and encourages employees to develop energy-saving habits in their daily work to support low-carbon operations and sustainable development. The offices prioritise the use of LED lighting systems with energy efficiency labels and adopt various management measures to reduce unnecessary energy consumption.

For example, the Group encourages employees to switch off lighting equipment for approximately one hour during lunch breaks and to turn off electrical appliances that are not in use during non-office hours, including lighting systems, air conditioners and computers. Indoor temperatures are maintained at 25.5°C. In addition, office equipment is set to "standby" or "sleep" mode to reduce energy consumption during idle periods. Through the above measures, the Group continues to enhance energy efficiency and promote a green office culture, thereby contributing to the achievement of sustainable development goals.

3.2. 資源使用

本集團在營運時使用的資源主要包括電力、汽油、水及紙張消耗，為實現低碳運營，其致力持續監察及改善資源效率，並作為營運上不可或缺的一部分，同時亦遵守政府相關政策及環境法例。於報告年度內，本集團在所有營運地區均沒有發生違反有關使用能源及水資源的適用法律及法規的事項。

3.2.1. 能源

本集團為節約能源及資源、減少碳足跡以及其他與電力消耗相關的排放，持續推動節能管理措施，並鼓勵員工在日常工作中養成節約能源的習慣，以支持低碳營運及可持續發展。辦公室優先採用具能源效益標籤的LED照明系統，並透過多項管理措施減少不必要的能源消耗。

例如，本集團鼓勵員工在午休時間關閉照明設備約一小時，並在非辦公時間關閉不使用的電器設備，包括照明系統、空調及電腦等。將室內溫度維持於攝氏25.5度。此外，辦公設備亦啟用「待機」或「睡眠」模式，以減少閒置期間的能源消耗。透過上述措施，本集團持續提升能源使用效率，並推動綠色辦公文化，為實現可持續發展目標作出貢獻。

3. Environmental Protection

環境保護

Indicator 指標	Unit 單位	2024 二零二四年	2023 二零二三年
Direct Energy Consumption 直接能源消耗量	MWh 兆瓦時	0	20.92
Indirect Energy Consumption 間接能源耗	MWh 兆瓦時	5.348	28.74
Total Energy Consumption 能源總耗量	MWh 兆瓦時	5.348	49.66

Note:

- 1) The data disclosed in this table are based on the operational statistics of the Group's Hong Kong offices, including the Wan Chai office (January to November 2024) and the Sheung Wan office (December 2024).
- 2) The energy and resource usage of the Vietnam office are centrally managed by the property management company and therefore cannot be measured separately.
- 3) In 2024, the Group did not record any diesel energy consumption.

註：

- 1) 本表所披露數據乃基於本集團香港辦公室的營運情況統計，包括灣仔辦公室(2024年1月至11月)及上環辦公室(2024年12月)。
- 2) 越南辦公室的相關能源及資源使用由物業管理公司統一處理，因此並無獨立數據。
- 3) 於2024年，本集團未錄得柴油能源消耗。

3.2.2. Water Resources

The Group's water consumption is limited to basic cleaning and sanitation purposes within office premises. In addition, the water supply and drainage facilities of the office premises are centrally managed and maintained by the property management company, and the related wastewater treatment is carried out in accordance with local regulations and property management requirements. As such, the relevant data cannot be measured separately. Meanwhile, during the Reporting Period, the employee turnover rate increased. Based on the above circumstances, the Group's business operations have a relatively limited impact on water resources and the water environment.

Indicator 指標	Unit 單位
Water Consumption 耗水量	m ³ 立方米
Water Consumption Intensity 耗水量密度	m ³ /Employee 立方米／僱員

Note:

- 1) The data disclosed in this table are based on the operational statistics of the Group's Hong Kong offices, including the Wan Chai office (January to November 2024) and the Sheung Wan office (December 2024).
- 2) The energy and resource usage of the Vietnam office are centrally managed by the property management company and therefore cannot be measured separately.
- 3) The Group's offices do not have direct water supply or related water bills, as water usage is centrally managed by the building property management. In addition, the Group ceased ordering bottled water in 2024. Therefore, the water consumption during the Reporting Period was zero.

3.2.2. 水資源

本集團的用水消耗僅限於辦公場所基本清潔及衛生。此外，辦公場所的供水及排水設施均由物業管理方統一管理及維護，相關污水處理亦按照當地法規及物業管理要求進行處理，並無單獨統計。同時，呈報期間，僱員流失率有所上升。基於上述情況，本集團業務營運對水資源及水環境的影響相對有限。

	2024 二零二四年	2023 二零二三年
Water Consumption	0	5.84
Water Consumption Intensity	0	0.27

註：

- 1) 本表所披露數據乃基於本集團香港辦公室的營運情況統計，包括灣仔辦公室(2024年1月至11月)及上環辦公室(2024年12月)。
- 2) 越南辦公室的相關能源及資源使用由物業管理公司統一處理，因此並無獨立數據。
- 3) 本集團辦公室並無自來水供應及相關水費帳單，用水由大廈物業管理統一管理，且本集團已於2024年停止訂購瓶裝水，因此報告期內用水量為零。

3. Environmental Protection

環境保護



3.2.3. Office Consumables

The Group actively promotes the reduction and recycling management of office consumables. Adhering to the principles of “reduce, reuse and recycle”, the Group continuously optimises its office resource management processes in order to minimise the environmental impact arising from office operations. The Group vigorously promotes a green office model by implementing electronic document management and digital filing systems, encouraging employees to read and process documents electronically, thereby reducing the use of paper and other office consumables at the source. Where printing is necessary, the paper waste generated is handed over to recycling organisations for waste recovery. The Group also advocates double-sided printing and centralised printing management in order to further enhance resource utilisation efficiency.

3.2.3. 辦公耗材

本集團積極推動辦公室耗材減量與循環利用管理，秉持「減少使用、重複利用、循環回收」理念，持續優化辦公資源管理流程，以降低辦公營運對環境造成的影響。其大力推行綠色辦公模式，透過電子化文件管理及數碼化存檔系統，鼓勵員工以電子方式閱覽及處理檔，從源頭減少紙張及其他辦公耗材的使用。在確有需要列印的情況下，所產生的紙張廢棄物已交由回收機構進行廢物回收，本集團亦提倡雙面列印及集中列印管理，以進一步提升資源利用效率。

3.3. THE ENVIRONMENT AND NATURAL RESOURCES

The Group attaches great importance to environmental protection and the rational use of natural resources, and is committed to reducing potential environmental impacts in its daily operations. As the Group is primarily engaged in office-related businesses, its operations have relatively limited direct impact on the environment and natural resources. Nevertheless, the Group actively promotes the concept of green operations, continuously enhances employees' environmental awareness, encourages environmentally responsible behaviour in daily work, and closely monitors relevant environmental management requirements and best practices. In the future, the Group will continue to integrate environmental management concepts into its operations, actively fulfil its corporate environmental responsibilities and support long-term sustainable development.

3.3. 環境及天然資源

本集團重視環境保護及天然資源的合理利用，致力於在日常營運過程中減少對環境的潛在影響。由於本集團主要從事辦公室相關業務，營運過程中對環境及天然資源的直接影響相對有限。然而，本集團仍積極推動綠色營運理念，持續提升員工的環境保護意識，鼓勵在日常工作中採取環保行為，並密切關注相關環境管理要求及最佳實踐。未來，本集團將繼續在營運中融入環境管理理念，積極履行企業環境責任，支持長遠的可持續發展。

3.4. CLIMATE CHANGE

Climate change has become a major global challenge. Rising temperatures and the increasing occurrence of extreme weather events may bring potential impacts to society and business operations. The Group attaches great importance to climate change-related issues and continues to monitor their potential impact on its business activities and operating environment.

3.4. 氣候變化

氣候變化已成為全球面臨的重要挑戰，氣溫上升及極端天氣事件的增加，可能對社會及企業營運帶來潛在影響。本集團高度重視氣候變化相關議題，並持續關注其對業務活動及營運環境的潛在影響。

In order to strengthen climate risk management, the Group makes reference to the framework proposed by the Task Force on Climate-related Financial Disclosures (TCFD) to identify and assess physical risks and transition risks related to climate change. Relevant risks are incorporated into the existing risk management system and risk register for ongoing monitoring and management.

為加強氣候風險管理，本集團參考氣候相關財務披露工作組(TCFD)提出的框架，識別及評估與氣候變化相關的實體風險及過渡風險，並將相關風險納入現有的風險管理系統及風險登記冊中進行持續監測與管理。

3.4.1. Governance

The Group has established a climate change governance structure covering the decision-making level, management level and execution level. The Board formulates strategies and oversees risks. Senior management is responsible for implementing policies, identifying and managing climate-related risks, and promoting energy conservation and emission reduction measures. Various departments and employees implement low-carbon practices in their daily operations and collect relevant data.

3.4.1. 治理

本集團建立了覆蓋決策層、管理層及執行層的氣候變化治理架構。董事會制定戰略及監督風險，高級管理層負責落實政策、識別及管理氣候相關風險，並推動節能減排措施，各部門及員工在日常運營中執行低碳實踐並收集相關資料。

3. Environmental Protection

環境保護

The Group's governance structure is as follows:

本集團系統治理架構如下：



The Group's Climate Change Governance Framework During the Reporting Period

本集團於呈報期間應對氣候變化治理體系

3.4.2. Strategy

The Group recognises the importance of identifying and mitigating significant climate-related issues. Therefore, the Group has strengthened the management of potential climate-related risks that may affect its business activities. The Group has also incorporated climate risks into its enterprise risk management framework.

During the Reporting Period, the Group initiated a climate change assessment to identify and mitigate potential risks that may arise from its business operations. The assessment results were reviewed and confirmed by the management. These risks mainly arise from the following aspects:

3.4.2. 戰略

本集團本知悉識別及緩解重大氣候相關問題的重要性。因此，本集團加強管理可能影響本集團業務活動的潛在氣候相關風險。本集團亦將氣候風險納入企業風險管理。

呈報期間，本集團已啟動氣候變化評估，以識別及緩解其業務營運可能產生的潛在風險。評估結果已由管理層審閱及確認。該等風險主要來自以下方面：

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Climate Risks

氣候風險

Risk Type 風險類型		Potential Risk 潛在風險	Our Response 我們的回應
Physical Risk 物理風險	Acute Risks 急性風險	Extreme weather events (such as typhoons, heavy rainfall and high temperatures) may lead to supply chain disruptions, logistics delays and inventory losses. 極端天氣事件(如臺風、暴雨、高溫)可能導致供應鏈中斷、物流延誤及庫存損耗。	Establish regional logistics contingency plans, optimise inventory and transportation routes, and ensure backup arrangements for key supply chain links. Regular risk drills are also conducted to enhance business continuity and adaptability. 建立區域物流應急預案，優化庫存和運輸路線，確保關鍵供應鏈環節具備備用方案；同時定期進行風險演練，提高業務連續性和適應能力。
	Chronic Risks 慢性風險	Long-term temperature increases, sea level rise and the increasing frequency of extreme climate events may gradually affect warehousing, office operations and overall operating costs. 長期氣溫升高、海平面上升及極端氣候頻率增加，可能逐步影響倉儲、辦公及整體運營成本。	Assess the climate resilience of office and warehousing facilities, enhance energy efficiency, optimise air-conditioning and lighting management, and promote low-carbon operations to reduce long-term environmental impacts. 評估辦公及倉儲設施的氣候適應性，提升能源效率、優化空調及照明管理，並推動低碳運營以降低長期環境影響。
Transition Risk 轉型風險	Policy Risk 政策風險	Changes in global and regional carbon emission regulations, energy policies and environmental protection requirements may increase compliance costs or restrict certain business operations. 全球及區域碳排放法規、能源政策及環保要求的變化可能增加合規成本或限制某些業務操作。	Closely monitor changes in environmental regulations in Mainland China, Hong Kong and Vietnam, prioritise suppliers with ISO 14001 Environmental Management System certification, and reduce policy risks through internal energy conservation, emission reduction and green procurement. 密切關注中國大陸、香港及越南的環保法規變化，優先選擇具備ISO 14001環境管理體系認證的供應商，並通過內部節能減排及綠色採購降低政策風險。
	Market Risk 市場風險	Increasing low-carbon and environmental requirements from customers and supply chain partners may affect business competitiveness if market expectations are not met. 客戶及供應鏈夥伴對低碳及環保要求增加，若未滿足市場需求可能影響業務競爭力。	Promote the development of a green supply chain, provide energy-saving and environmentally friendly products and services, and enhance the sustainability of the overall supply chain to strengthen market adaptability. 推動綠色供應鏈建設，提供節能環保產品和服務，提升整體供應鏈的可持續性，增強市場適應能力。
	Reputational Risk 聲譽風險	Failure to properly manage climate-related impacts or comply with environmental regulations may damage corporate reputation and affect investor and customer confidence. 若未妥善管理氣候相關影響或違反環保規範，可能損害企業聲譽並影響投資者及客戶信心。	Strengthen environmental awareness training for employees, ensure the effective implementation of environmental policies and actions, and demonstrate the Group's efforts and achievements in addressing climate change through transparent information disclosure. 加強員工環保意識培訓，確保各項環保政策和行動落地，並通過透明資訊披露展示集團在應對氣候變化方面的努力及成效。

3. Environmental Protection

環境保護

Climate Opportunities

氣候機遇

Opportunity Type 機遇類型	Potential Opportunity 潛在機遇	Our Response 我們的回應
Policy Opportunity 政策機遇	<p>Governments and regions are promoting low-carbon development, green industry policies and carbon neutrality incentive measures, providing enterprises with tax incentives, green financing and subsidy support.</p> <p>各國及地區推動低碳發展、綠色產業政策及碳中和激勵措施，為企業提供稅收優惠、綠色融資及補貼支持。</p>	<p>The Group closely monitors relevant low-carbon policies and green incentive measures in Mainland China, Hong Kong and Vietnam, optimises supply chain management, prioritises procurement from suppliers with environmental management certification (ISO 14001), and considers incorporating renewable energy or energy-efficient equipment into office and warehousing facilities to obtain policy support and reduce operating costs.</p> <p>本集團積極關注中國大陸、香港及越南相關低碳政策及綠色激勵措施，優化供應鏈管理，優先採購符合環境管理認證 (ISO 14001) 的供應商，並將可再生能源或節能設備納入辦公及倉儲設施，以獲取政策支持及降低運營成本。</p>
Market Opportunity 市場機遇	<p>Customers and business partners are increasingly focusing on environmentally friendly and low-carbon products. The growing demand for green supply chains and energy-saving and environmentally friendly products brings new business growth opportunities.</p> <p>客戶及合作夥伴日益關注環保及低碳產品，綠色供應鏈及節能環保產品的需求不斷增加，帶來新的業務增長點。</p>	<p>The Group promotes the development of a green supply chain by prioritising environmentally compliant suppliers. At the same time, energy-saving and environmentally friendly solutions are incorporated into product selection and services to meet customers' low-carbon expectations. Internal energy management, employee training and low-carbon operational practices are also implemented to enhance overall market competitiveness.</p> <p>本集團推動綠色供應鏈建設，優先選擇環保合規的供應商，同時在產品選擇和服務中增加節能環保方案，滿足客戶低碳需求；並通過內部節能管理、員工培訓及低碳運營實踐提升整體市場競爭力。</p>

3.4.3. Risk Management

The Group is concerned about the potential impact that climate change may have on its business operations and continuously assesses related climate risks, including the operational impacts arising from extreme weather events and long-term climate change. As the Group is primarily engaged in office operations, the overall climate-related risks are relatively manageable. Nevertheless, the Group closely monitors relevant development trends and enhances its ability to respond to climate risks by improving operational management and emergency arrangements, thereby supporting the stability and sustainable development of its business.

3.4.3. 風險管理

本集團關注氣候變化可能對業務營運帶來的潛在影響，並持續評估相關氣候風險，包括極端天氣事件及長期氣候變化所帶來的營運影響。由於本集團主要從事辦公室營運，氣候相關風險整體相對可控。然而，本集團仍密切關注相關發展趨勢，並透過完善營運管理及應急安排，以提升應對氣候風險的能力，支持業務的穩定及可持續發展。

3. Environmental Protection

環境保護

3.4.4. Metrics and Targets

The Group continues to monitor its environmental management performance and promotes energy conservation, emission reduction and resource-saving measures in its daily operations. As the Group's business mainly involves office operations, the levels of related emissions and resource consumption are relatively limited. Currently, the Group focuses on strengthening environmental management and enhancing employees' environmental awareness, while gradually improving relevant data collection and management mechanisms and continuously monitoring energy use and resource consumption. In the future, based on its operational development and practical needs, the Group will review and formulate more specific environmental management metrics and targets at appropriate times in order to continuously enhance its environmental management performance.

As the Group is primarily engaged in office operations, there are no direct fuel combustion activities or other direct emission sources during its operations. Therefore, no direct greenhouse gas emissions (Scope 1) were recorded during the Reporting Period. The Group's greenhouse gas emissions mainly arise from indirect emissions (Scope 2) generated from electricity consumption in daily office operations. The relevant emission data are calculated based on office electricity consumption and applicable emission factors.

Indicator 指標	Unit 單位
Direct GHG (Scope 1) 直接溫室氣體排放(範圍1)	tCO ₂ e 噸二氧化碳當量
Indirect GHG (Scope 2) 間接溫室氣體排放(範圍2)	tCO ₂ e 噸二氧化碳當量
Total GHG Emissions 溫室氣體排放總量	tCO ₂ e 噸二氧化碳當量
GHG Emission Intensity 溫室氣體排放強度	tCO ₂ e 噸二氧化碳當量/僱員

Note:

- 1) Greenhouse gas emission data are presented in carbon dioxide equivalent and are calculated with reference to, including but not limited to, the Greenhouse Gas Protocol: Corporate Accounting and Reporting Standard published by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD), Appendix 2: Reporting Guidance on Environmental KPIs issued by the Hong Kong Stock Exchange, and the Global Warming Potentials from the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC).
- 2) During the Reporting Period, the Group did not generate direct greenhouse gas emissions (Scope 1). The emissions mainly arose from indirect emissions (Scope 2) generated from office electricity consumption. The electricity emission factor adopted was 0.39 kg CO₂e/kWh, with reference to the Guidelines to Account for and Report on Greenhouse Gas Emissions and Removals for Buildings (Commercial, Residential or Institutional Purposes) in Hong Kong issued by the Hong Kong Environmental Protection Department.
- 3) For other indirect emissions (Scope 3), as the relevant data could not be fully obtained, they were not included in the calculation scope of this Report.

3.4.4. 指標與目標

本集團持續關注環境管理表現，並在日常營運中推動節能減排及資源節約措施。鑑於本集團業務以辦公室營運為主，相關排放及資源消耗水平相對有限。本集團目前以加強環境管理及提升員工環保意識為主要方向，逐步完善相關數據統計及管理機制，並持續監察能源使用及資源消耗情況。未來，本集團將在營運發展及實際需要的基礎上，適時檢視及制定更具體的環境管理指標與目標，以持續提升環境管理表現。

由於本集團主要從事辦公室營運，營運過程中並無直接燃料燃燒或其他直接排放來源，因此於報告期內未錄得直接溫室氣體排放(範圍1)。本集團的溫室氣體排放主要來自辦公室日常用電所產生的間接排放(範圍2)。相關排放數據根據辦公室用電量及適用排放因子計算得出。

	2024 二零二四年	2023 二零二三年
Direct GHG (Scope 1) 直接溫室氣體排放(範圍1)	0	5.17
Indirect GHG (Scope 2) 間接溫室氣體排放(範圍2)	2.086	13.18
Total GHG Emissions 溫室氣體排放總量	2.086	18.36
GHG Emission Intensity 溫室氣體排放強度	0.261	0.83

註：

- 1) 溫室氣體排放數據乃以二氧化碳當量呈列，並參考(包括但不限於)世界資源研究所(WRI)及世界可持續發展工商理事會(WBCSD)發布的《溫室氣體盤查議定書：企業會計與報告標準》、香港聯交所《附錄二：環境關鍵績效指標匯報指引》及政府間氣候變化專門委員會(IPCC)第六次評估報告(AR6)中的《全球升溫潛能值》進行計算。
- 2) 於報告期間，本集團未產生直接溫室氣體排放(範圍1)，排放主要來自辦公室用電所產生的間接排放(範圍2)。電力排放因子採用0.39kg CO₂e/kWh，並參考香港環境保護署發布的《香港建築物(商業、住宅或公共用途)的溫室氣體排放及減除的核算和報告指引》。
- 3) 就其他間接排放(範圍3)而言，由於相關數據並無完整數據，故未納入本報告的計算範圍。

4. Labour and Talent Development

勞工與人才發展

4.1. EMPLOYMENT AND LABOUR PRACTICES

The Group regards talent as a valuable asset for corporate development and strictly complies with relevant laws and regulations, including the Labour Law of the People's Republic of China, the Labour Contract Law of the People's Republic of China, the Employment Ordinance (Chapter 57 of the Laws of Hong Kong), the Employees' Compensation Ordinance (Chapter 282 of the Laws of Hong Kong) and the Minimum Wage Ordinance. These laws and regulations set out requirements relating to remuneration, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other employee benefits. In addition, the Group regularly reviews and updates its employment practices and internal guidelines to ensure compliance with the latest regulatory requirements.

4.1. 僱傭及勞工常規

本集團視人才為企業發展的寶貴資產，其嚴格遵守《中華人民共和國勞動法》、《中華人民共和國勞動合同法》、香港法例第57章《僱傭條例》及香港法例第282章《僱員補償條例》及《最低工資條例》等相關法律及法規中有關薪酬、招聘、晉升、工作時數、假期、平等機會、多元化、反歧視以及其他福利的有關規定。此外，其定期檢討及更新僱傭慣例及內部指引，以確保符合最新的法規要求。

Indicator 指標	Unit 單位	2024 二零二四年	2023 二零二三年
Total number of employees 僱員總人數	Employee 僱員	8	22
By Gender 性別			
Male 男	Employee 僱員	4	11
Female 女	Employee 僱員	4	11
By Age Group 年齡組別			
Under 34 34歲以下	Employee 僱員	2	3
35-54 35歲-54歲	Employee 僱員	4	11
Above 55 55歲以上	Employee 僱員	2	8
By Employment Type 僱傭類別			
Full-time 全職	Employee 僱員	8	22
Part-time 兼職	Employee 僱員	0	0
By Region 地區			
Hong Kong 中國香港	Employee 僱員	2	16
Vietnam 越南	Employee 僱員	4	2
Mainland China 中國大陸	Employee 僱員	2	3
Canada 加拿大	Employee 僱員	0	1

4. Labour and Talent Development

勞工與人才發展



4.1.1. Remuneration and Benefits

The Group values the contributions made by its employees and is committed to providing competitive, fair and reasonable remuneration and benefits in order to attract and retain talented individuals. Based on employees' responsibilities, work performance, market benchmarks and business development conditions, the Group regularly reviews and adjusts remuneration packages to ensure that its remuneration system remains competitive in the market and fair internally.

In addition to basic remuneration, the Group also provides employees with a variety of benefits, including statutory holidays, paid annual leave, medical coverage and other employee benefits, with the aim of enhancing employees' job satisfaction and sense of belonging. The Group believes that a comprehensive remuneration and benefits system helps motivate employees to realize their potential and promotes the joint development of the enterprise and its employees.

4.1.2. Equality and Diversity

The Group is committed to creating a fair, inclusive and diverse working environment. In human resources management processes such as recruitment, promotion, training and remuneration, the Group adheres to the principle of equal opportunities. The Group strictly prohibits any form of discrimination or harassment, including but not limited to differential treatment based on gender, age, race, nationality, religious belief or other personal backgrounds.

The Group values the diverse perspectives and contributions brought by employees from different backgrounds and encourages the establishment of a corporate culture of mutual respect and inclusion, thereby promoting teamwork and enhancing overall work efficiency. At the same time, the Group continues to enhance employees' awareness of equality and diversity, striving to create a working environment that respects differences and provides equal opportunities.

4.1.1. 薪酬福利

本集團重視員工的付出與貢獻，並致力為員工提供具競爭力及公平合理的薪酬福利，以吸引及保留優秀人才。本集團根據員工的職責、工作表現、市場水平及業務發展情況，定期檢討及調整薪酬待遇，以確保薪酬制度具備市場競爭力及內部公平性。

除基本薪酬外，本集團亦為員工提供多元化福利，包括法定假期、有薪年假、醫療保障及其他員工福利，以提升員工的工作滿意度及歸屬感。本集團相信，完善的薪酬及福利制度有助激勵員工發揮潛能，促進企業與員工共同發展。

4.1.2. 平等與多元化

本集團致力營造公平、包容及多元化的工作環境，並在招聘、晉升、培訓及薪酬等人力資源管理過程中，堅持平等機會原則。本集團嚴禁任何形式的歧視或騷擾行為，包括但不限於基於性別、年齡、種族、國籍、宗教信仰或其他個人背景的差別對待。

本集團重視不同背景員工所帶來的多元觀點與價值，並鼓勵建立互相尊重及包容的企業文化，以促進團隊合作及提升整體工作效率。同時，本集團持續提升員工對平等及多元化理念的認識，致力打造一個尊重差異、機會均等的工作環境。

4. Labour and Talent Development

勞工與人才發展

4.2. OCCUPATIONAL HEALTH AND SAFETY

The Group places great importance on the occupational health and safety of its employees and is committed to providing a safe, healthy and comfortable working environment. To safeguard the safety and well-being of employees in their daily work, the Group strictly complies with relevant occupational health and safety laws and regulations in the places where it operates and continuously improves its internal management systems and safety management measures to reduce potential occupational risks. At the same time, the Group enhances employees' safety awareness and strengthens daily management in order to create a safe and orderly working environment, thereby protecting employees' physical and mental well-being and supporting the stable development of the Group's operations.

To further strengthen occupational health and safety management, the Group has implemented a number of measures, including:

- i. Conducting regular inspections of fire protection equipment and safety facilities in the office premises to ensure that the working environment remains safe and orderly;
- ii. Providing employees with occupational health and safety guidelines and awareness training to enhance their safety awareness and risk prevention capabilities;
- iii. Establishing emergency response and incident reporting mechanisms to improve employees' ability to respond to unexpected situations;
- iv. Encouraging employees to maintain good working habits, pay attention to physical and mental health, and maintain an appropriate work-life balance;
- v. Regularly reviewing the condition of the office environment and equipment and promptly addressing potential safety hazards.

Indicator 指標	Unit 單位
Reported Work-Related Injury Cases 報告的工傷事故	Case 件
Number of Work-Related Fatalities 工傷死亡人數	Employee 員工
Fatality Rate of Work-Related Injuries 工傷死亡率	% 百分比
Lost Days Due to Work-Related Injuries 因工傷導致的缺勤天數	Days 日

4.2. 職業健康與安全

本集團高度重視員工的職業健康與安全，致力為員工提供安全、健康及舒適的工作環境。為保障員工在日常工作中的安全與福祉，本集團嚴格遵守營運所在地有關職業健康與安全的相關法律法規，並持續完善內部管理制度及安全管理措施，以降低潛在的職業風險。同時，本集團亦透過提升員工的安全意識及加強日常管理，營造安全有序的工作環境，從而保障員工的身心健康及企業營運的穩定發展。

為進一步加強職業健康與安全管理，本集團已採取多項措施，包括：

- i. 定期檢查辦公場所的消防設備及安全設施，確保工作環境安全及整潔；
- ii. 向員工提供職業健康與安全相關指引及宣導，提高員工的安全意識及風險防範能力；
- iii. 建立應急處理及事故通報機制，以提升員工在突發情況下的應對能力；
- iv. 鼓勵員工保持良好工作習慣，關注身心健康及維持適當的工作與生活平衡；
- v. 定期檢視辦公環境及設備狀況，及時排除潛在安全隱患。

	2024 二零二四年	2023 二零二三年
Reported Work-Related Injury Cases 報告的工傷事故	0	0
Number of Work-Related Fatalities 工傷死亡人數	0	0
Fatality Rate of Work-Related Injuries 工傷死亡率	0	0
Lost Days Due to Work-Related Injuries 因工傷導致的缺勤天數	0	0

4. Labour and Talent Development 勞工與人才發展



4.3. TRAINING AND DEVELOPMENT

The Group places great importance on the enhancement of employees' professional capabilities and their long-term career development. It is committed to providing employees with continuous learning and growth opportunities in order to enhance overall operational efficiency and corporate competitiveness.

Based on business development needs and employees' job responsibilities, the Group provides a variety of training and development opportunities. These include induction training for new employees to help them understand the company's culture, work processes and relevant systems. At the same time, the Group encourages employees to participate in job-related professional training and internal experience-sharing activities in order to enhance their professional knowledge and working skills.

In addition, the Group also values employees' career development. Based on employees' work performance and development potential, the Group provides appropriate development opportunities and career planning support.

4.3. 培訓及發展

本集團重視員工的專業能力提升及長遠職業發展，並致力為員工提供持續學習及成長的機會，以提升整體營運效率及企業競爭力。

本集團根據業務發展需要及員工的職責要求，為員工提供多元化的培訓及發展機會，包括為新入職員工提供入職培訓，協助其了解公司文化、工作流程及相關制度；同時鼓勵員工參與與工作相關的專業培訓及內部經驗分享，以提升專業知識及工作技能。

此外，本集團亦重視員工的職業發展，會根據員工的工作表現及發展潛力，提供適當的發展機會及職涯規劃支持。

Indicator 指標	Unit 單位
Percentage of Employees Trained 受過培訓的員工比例	% 百分比
By Gender 性別	
Male 男	% 百分比
Female 女	% 百分比
By Employee Category 職務組別	
Senior Management 高級管理人員	% 百分比
Middle Management 中級管理人員	% 百分比
Manager 主管	% 百分比
General Employee 一般僱員	% 百分比

2024 二零二四年	2023 二零二三年
100	-
50	75
50	25
25	75
37.5	25
0	-
37.5	-

4. Labour and Talent Development

勞工與人才發展

4.4. LABOUR STANDARDS

The Group strictly complies with the applicable labour laws and regulations in the places where it operates, including the *Employment of Children Regulations*, the *Employment of Young Persons (Industry) Regulations*, and the *Hong Kong Bill of Rights Ordinance* in Hong Kong, the *Law on the Protection of Minors* in China, and the *Labour Code* of Vietnam. The Group has established standardised recruitment and employment management systems to ensure that its employment procedures comply with legal requirements. The Group explicitly prohibits child labour and forced labour and only employs applicants who are aged 18 or above.

At the same time, the Group is committed to building a fair, inclusive and harmonious working environment. It attaches great importance to safeguarding the legitimate rights and interests of employees and promoting workplace diversity. The Group formulates its human resources management policies based on the principles of equality and non-discrimination to ensure that all employees are treated fairly in recruitment, promotion and daily work. In addition, the Group encourages employees to report any suspected cases of child labour or forced labour through established channels, with the human resources department responsible for monitoring relevant compliance. During the Reporting Period, the Group did not identify any cases of non-compliance with relevant labour standards laws and regulations.

4.4. 勞工準則

本集團嚴格遵守營運所在地適用的勞動法律及法規，包括香港《僱用兒童規例》、《僱用青年(工業)規例》、《香港人權法案條例》、中國《未成年人保護法》及越南《勞動法》等相關規定，並制定規範化的招聘及用工管理制度，以確保僱傭程式符合法律要求。本集團明確禁止童工及強迫勞動，僅聘用年滿18歲或以上的申請人。

同時，本集團致力於建立公平、包容及和諧的工作環境，重視保障僱員的合法權益並促進職場多元化發展。本集團按照平等及不歧視原則制定人力資源管理政策，確保所有僱員在招聘、晉升及日常工作中均享有公平對待。此外，本集團鼓勵僱員透過既定管道反映任何疑似童工或強迫勞動的情況，並由人力資源部門負責監督相關合規情況。於本報告期內，本集團未發現任何違反相關勞工準則法律及法規的個案。

5. Business Operations and Corporate Governance

經營與企業管理



5.1. SUPPLY CHAIN MANAGEMENT

The Group attaches great importance to supply chain management and is committed to establishing long-term, stable and mutually trusting relationships with its suppliers to ensure the quality and reliability of products and services. When selecting suppliers, the Group comprehensively considers factors such as product quality, service standards, compliance status and business reputation, and gives priority to partners that comply with relevant laws and regulations and demonstrate sound business ethics.

At the same time, the Group also pays attention to suppliers' performance in environmental and social responsibilities and encourages them to comply with relevant environmental protection and labour standards in order to reduce potential risks within the supply chain. In addition, the Group regularly reviews the performance and cooperation status of its suppliers and makes adjustments when necessary to continuously enhance the efficiency and stability of supply chain management, thereby supporting the sustainable development of the Group's business.

5.2. PRODUCT RESPONSIBILITY

The Group strictly complies with laws and regulations relating to product and service responsibility in the places where it operates, including but not limited to the *Consumer Goods Safety Ordinance* and the *Trade Descriptions Ordinance in Hong Kong*, as well as the *Product Quality Law* of the People's Republic of China. During its operations, the Group attaches importance to the health and safety of products and services, the accuracy of advertising and labelling information, and the protection of customer privacy, and continuously improves relevant management measures to safeguard customers' rights and interests. During the Reporting Period, the Group was not aware of any material non-compliance with the above-mentioned relevant laws and regulations that would have a significant impact on the Group.

5.2.1. Quality Management

The Group attaches great importance to the quality of its products and services and is committed to establishing a sound quality management mechanism to ensure that the products and services provided meet relevant standards and customer requirements. Through continuously optimising internal management processes and strengthening supervision mechanisms, the Group seeks to enhance its overall quality management standards and strives to provide customers with stable and reliable products and services, thereby improving customer satisfaction and corporate reputation.

5.1. 供應鏈管理

本集團重視供應鏈管理，並致力與供應商建立長期、穩定及互信的合作關係，以確保產品及服務的質量與可靠性。在選擇供應商時，本集團會綜合考慮其產品質量、服務水平、合規情況及商業信譽等因素，並優先選擇符合相關法律法規及具備良好商業操守的合作夥伴。

同時，本集團亦關注供應商在環境及社會責任方面的表現，鼓勵供應商遵守相關環保及勞工標準，以降低供應鏈潛在風險。此外，本集團會定期檢視供應商的表現及合作情況，並在需要時作出調整，以持續提升供應鏈管理的效率及穩定性，支持本集團業務的可持續發展。

5.2. 產品責任

本集團嚴格遵守營運所在地與產品及服務責任相關的法律法規，包括但不限於香港《消費品安全條例》及《商品說明條例》以及《中華人民共和國產品質量法》。本集團在營運過程中重視產品及服務的健康與安全、廣告與標籤資料的準確性以及客戶私隱保護，並持續完善相關管理措施，以保障客戶權益。於呈報期間，本集團並不知悉任何嚴重違反上述相關法律法規而對本集團造成重大影響的情況。

5.2.1. 質量管理

本集團重視產品及服務質量，並致力建立完善的質量管理機制，以確保所提供的產品及服務符合相關標準及客戶要求。本集團透過持續優化內部管理流程及加強監督機制，以提升整體質量管理水平，並努力為客戶提供穩定及可靠的產品與服務，從而提升客戶滿意度及企業聲譽。

5. Business Operations and Corporate Governance

經營與企業管理

To strengthen quality management, the Group has adopted a number of measures, including:

- i. Establishing a quality management system to standardise processes related to products and services;
- ii. Paying attention to the service quality and performance capability of suppliers and partners during cooperation;
- iii. Continuously reviewing and optimising internal management processes to enhance work efficiency and service quality;
- iv. Actively collecting customer opinions and feedback and making timely improvements to continuously enhance customer satisfaction.

5.2.2. Customer Service

The Group is customer-oriented and is committed to providing high-quality and efficient products, solutions and services while continuously optimising customer experience. The Group continuously improves its service processes and management standards to ensure that customer needs can be responded to promptly, and collects opinions and suggestions through a systematic customer feedback mechanism.

In response to issues raised by customers, the Group conducts in-depth analysis to identify root causes and formulates and implements corresponding improvement measures to ensure that problems are effectively resolved and prevented from recurring. Through continuous optimisation of service processes and enhancement of service capabilities across the organisation, the Group not only improves customer satisfaction but also promotes continuous business improvement and operational efficiency, thereby strengthening customer trust and cooperation.

5.2.3. Privacy Protection

The Group attaches great importance to the security and privacy of stakeholders' personal data and regards it as one of the core responsibilities of its operational management. The Group strictly complies with the *Personal Data (Privacy) Ordinance* (Chapter 486 of the Laws of Hong Kong) and other relevant regulations, and incorporates security and confidentiality standards throughout its daily business processes.

為加強質量管理，本集團已採取多項措施，包括：

- i. 建立質量管理制度，規範產品及服務相關流程；
- ii. 在合作過程中關注供應商及合作方的服務質量及履約能力；
- iii. 持續檢視及優化內部管理流程，以提升工作效率及服務質量；
- iv. 積極收集客戶意見及反饋，並適時作出改進，以持續提升客戶滿意度。

5.2.2. 客戶服務

本集團以客戶需求為導向，致力於提供高品質、高效率的產品、解決方案及服務，不斷優化客戶體驗。持續完善服務流程與管理規範，確保能夠快速回應客戶需求，並通過系統化的客戶回饋機制收集意見與建議。

針對客戶反映的問題，本集團會進行深入分析，查明根本原因，並制定和實施相應的改進措施，確保問題得到有效解決並防止再次發生。通過持續優化服務流程和提升全員服務能力，本集團不僅提升客戶滿意度，也推動業務持續改進與運營效率的提升，鞏固客戶信任與合作。

5.2.3. 隱私保護

本集團高度重視持份者個人資料的安全與隱私，視其為營運管理的核心責任之一。其嚴格遵循《個人資料(私隱)條例》(香港法例第486章)及其他相關法規，將安全與保密標準貫徹於日常業務全流程。

5. Business Operations and Corporate Governance

經營與企業管理



To safeguard data security, the Group has adopted a number of measures, including collecting only personal data necessary for business operations; not disclosing data to third parties without the consent of the data subject, except as required by law or with prior notification; and establishing comprehensive control mechanisms for data storage, transmission and processing to prevent unauthorised access or leakage. During the Reporting Period, the Group did not receive any complaints relating to data privacy or product responsibility, demonstrating the Group's commitment to safeguarding stakeholders' data security and trust, as well as its adherence to high standards of compliance and risk control in product responsibility management.

為保障資料安全，本集團採取多項措施，包括：僅收集業務運營所需的個人資料；未經當事人同意，不向協力廠商披露資料，法律規定或事先通知除外；以及建立完善的數據存儲、傳輸與處理控制機制，防止未經授權存取或洩露。在報告期內，本集團未接獲任何與資料隱私或產品責任相關的投訴，充分體現集團對持份者資料安全及信任承諾的落實，並展示了我們在產品責任管理中對高標準合規與風險控制的堅持。

5.3. ANTI-CORRUPTION

The Group attaches great importance to integrity in business operations and corporate ethics, and adopts a zero-tolerance approach towards any form of corruption, bribery, extortion, fraud and money laundering. The Group strictly complies with the relevant anti-corruption and anti-bribery laws and regulations in the places where it operates. Through the establishment of sound internal monitoring mechanisms and management systems, the Group seeks to ensure transparency and compliance in its business operations. At the same time, employees are required to adhere to the principles of integrity and relevant codes of conduct when performing their duties, and to avoid any potential conflicts of interest that may affect impartial decision-making.

5.3. 反貪污

本集團高度重視廉潔經營及企業誠信，並對任何形式的貪污、賄賂、勒索、欺詐及洗錢行為採取零容忍態度。本集團嚴格遵守營運所在地有關反貪污及反賄賂的相關法律法規，並透過建立健全的內部監管機制及管理制，以確保業務運作的透明度及合規性。同時，本集團亦要求員工在履行職務時遵守誠信原則及相關行為準則，避免任何可能影響公正決策的利益衝突情況。

To further strengthen anti-corruption management, the Group has established internal supervision and whistleblowing mechanisms, encouraging employees and relevant stakeholders to report any suspected misconduct. All reported cases are handled in a prudent and confidential manner. The Group will continue to enhance employees' awareness of integrity and ethical culture and will further improve relevant systems and management measures in order to foster a fair, transparent and ethical operating environment.

為進一步加強反貪污管理，本集團已建立內部監督及舉報機制，鼓勵員工及相關持份者對任何涉嫌不當行為作出舉報，並對所有舉報個案作出審慎及保密的處理。本集團將持續提升員工對誠信及廉潔文化的認識，並不斷完善相關制度及管理措施，以營造公平、公正及廉潔的營運環境。

5.4. COMMUNITY INVESTMENT

The Group values the balance between corporate development and social responsibility and attaches importance to contributing to and supporting the community. The Group encourages employees to pay attention to social needs and to support various community activities and charitable initiatives within their capacity, with the aim of promoting harmonious social development.

5.4. 社區投資

本集團關注企業發展與社會責任的平衡，並重視對社區的貢獻與支持。本集團鼓勵員工關注社會需要，並在能力範圍內支持各類社區活動及公益事務，以促進社會的和諧發展。

At the same time, the Group is committed to building positive relationships with the community by participating in or supporting different forms of community activities to give back to society. In the future, the Group will continue to pay attention to community development needs and, where feasible, actively participate in community investment and public welfare activities in order to fulfil its corporate social responsibilities.

同時，本集團亦致力建立良好的社區關係，透過參與或支持不同形式的社區活動，回饋社會。未來，本集團將持續關注社區發展需要，並在可行情況下積極參與社區投資及公益活動，以履行企業社會責任。

6. Appendix

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HKEX ESG REPORTING CODE CONTENT INDEX

香港交易所環境、社會及管治報告守則內容索引

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Part C: "Comply or explain" Provisions C部分：「不遵守就解釋」條文		
A. Environmental A.環境		
Aspect A1: Emissions 層面A1排放物		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 一般披露有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢物的產生等的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Emissions 排放
KPI A1.1	The types of emissions and respective emissions data. 排放物種類及相關排放數據。	Emissions 排放
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生有害廢物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Not Applicable 不適用
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility). 所產生無害廢物總量(以噸計算)及(如適用)密度(如以每產量單位、每項設施計算)。	Not Applicable 不適用
KPI A1.5	Description of emissions target(s) set and steps taken to achieve them. 描述所訂立的排放量目標及為達到這些目標所採取的步驟。	Emissions 排放
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them. 描述處理有害及無害廢物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟。	Emissions 排放

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect A2: Use of Resources 層面A2：資源使用		
General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Use of Resources 資源使用
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility). 按類型劃分的直接及/或間接能源(如電、氣或油)推動環保－資源使用總耗量(以千個千瓦時計算)及密度(如以每產量單位、每項設施計算)。	To be enhanced within the next 2-3 years 將於未來二至三年內完善
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility). 總耗水量及密度(如以每產量單位、每項設施計算)。	To be enhanced within the next 2-3 years 將於未來二至三年內完善
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them. 描述所訂立的能源使用效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them. 描述求取適用水源上可有任何問題，以及所訂立的用水效益目標及為達到這些目標所採取的步驟。	Use of Resources 資源使用
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced. 製成品所用包裝材料的總量(以噸計算)及(如適用)不適用每生產單位佔量。	Not Applicable 不適用
Aspect A3: The Environment and Natural Resources 層面A3：環境及天然資源		
General Disclosure 一般披露	Policies on minimising the issuer's significant impacts on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	The Environment and Natural Resources 環境及天然資源
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them. 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動。	The Environment and Natural Resources 環境及天然資源

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
B. Social B. 社會		
Employment and Labour Practices 僱傭及勞工常規		
Aspect B1: Employment 層面B1：僱傭		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare. 有關薪酬及解僱、招聘及晉陞、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Employment and Labour Practices 僱傭及勞工常規
KPI B1.1	Total workforce by gender, employment type (for example, full- or part-time), age group and geographical region. 按性別、僱傭類型(如全職或兼職)、年齡組別及地區劃分的僱員總數。	Employment and Labour Practices 僱傭及勞工常規
KPI B1.2	Employee turnover rate by gender, age group and geographical region. 按性別、年齡組別及地區劃分的僱員流失比率。	Employment and Labour Practices 不適用
Aspect B2: Health and Safety 層面B2：健康與安全		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards. 有關提供安全工作環境及保障僱員避免職業性危害的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Occupational Health and Safety 職業健康與安全
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year. 過去三年(包括匯報年度)每年因工亡故的人數及比率。	Occupational Health and Safety 職業健康與安全
KPI B2.2	Lost days due to work injury. 因工傷損失工作日數。	Occupational Health and Safety 職業健康與安全
KPI B2.3	Description of occupational health and safety measures adopted, and how they are implemented and monitored. 描述所採納的職業健康與安全措施，以及相關執行及監察方法。	Occupational Health and Safety 職業健康與安全

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Aspect B3: Development and Training 層面B3：發展及培訓		
General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Training and Development 培訓及發展
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management). 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。	Training and Development 培訓及發展
KPI B3.2	The average training hours completed per employee by gender and employee category. 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Training and Development 培訓及發展
Aspect B4: Labour Standards 層面B4：勞工準則		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Labour Standards 勞工準則
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour. 描述檢討招聘慣例的措施以避免童工及強制勞工。	Labour Standards 勞工準則
KPI B4.2	Description of steps taken to eliminate such practices when discovered. 描述在發現違規情況時消除有關情況所採取的步驟。	Labour Standards 勞工準則
Operating Practices 運營慣例		
Aspect B5: Supply Chain Management 層面B5：供應鏈管理		
General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply Chain Management 供應鏈管理
KPI B5.1	Number of suppliers by geographical region. 按地區劃分的供應商數目。	Not Applicable 不適用
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, and how they are implemented and monitored. 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply Chain Management 供應鏈管理

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KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Aspect B6: Product Responsibility 層面B6：產品責任		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Product Responsibility 產品責任
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons. 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Not Applicable 不適用
KPI B6.2	Number of products and service-related complaints received and how they are dealt with. 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility 產品責任
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights. 描述與維護及保障知識產權有關的慣例。	Product Responsibility 產品責任
KPI B6.4	Description of quality assurance process and recall procedures. 描述質量檢定過程及產品回收程序。	Product Responsibility 產品責任
KPI B6.5	Description of consumer data protection and privacy policies, and how they are implemented and monitored. 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product Responsibility 產品責任
Aspect B7: Anti-corruption 層面B7：反貪污		
General Disclosure 一般披露	Information on: (a) the policies, and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的： (a) 政策；及 (b) 遵守對發行人有重大影響的相關法律及規例的資料。	Anti-corruption 反貪污
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases. 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。	Anti-corruption 反貪污
KPI B7.2	Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. 描述防範措施及舉報程序，以及相關執行及監察方法。	Anti-corruption 反貪污
KPI B7.3	Description of anti-corruption training provided to directors and staff. 描述向董事及員工提供的反貪污培訓。	Anti-corruption 反貪污

6. Appendix 附錄



KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Community 社區		
Aspect B8: Community Investment 層面B8：社區投資		
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。	Community Investment 社區投資
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。	Community Investment 社區投資
KPI B8.2	Resources contributed (e.g. money or time) to the focus area. 在專注範疇所動用資源(如金錢或時間)。	Community Investment 社區投資
Part D: Climate-related Disclosures D部分：氣候相關披露		
Governance 管治	(a) the governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities. 負責監督氣候相關風險和機遇的治理機構(可包括董事會、委員會或其他同等治理機構)或個人。 (b) management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. 管理層在用以監察、管理及監督氣候相關風險和機遇的管治流程、監控措施及程序中的角色。	Climate Change 氣候變化
Strategy 策略	Climate-related risks and opportunities 氣候相關風險和機遇 Business model and value chain 業務模式和價值鏈 Strategy and decision-making 策略和決策 Financial position, financial performance and cash flows 財務狀況、財務表現及現金流量 Climate resilience 氣候韌性	Climate Change 氣候變化
Risk Management 風險管理	(a) the processes and related policies it uses to identify, assess, prioritise and monitor climate-related risks. 發行人用於識別、評估氣候相關風險，以及釐定當中輕重緩急並保持監察的流程及相關政策。 (b) the processes the issuer uses to identify, assess, prioritise and monitor climate related opportunities (including information about whether and how the issuer uses climate-related scenario analysis to inform its identification of climate related opportunities). 發行人用於識別、評估氣候相關機遇，以及釐定當中輕重緩急並保持監察的流程(包括發行人可有及如何使用氣候相關情景分析來確定氣候相關機遇的資訊)。 (c) the extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the issuer's overall risk management process. 氣候相關風險和機遇的識別、評估、優次排列和監察流程，是如何融入發行人的整體風險管理流程，以及融入的程度如何。	Climate Change 氣候變化

6. Appendix 附錄

KPIs 關鍵績效指標	Disclosure Requirements 披露規定	Sections 章節
Metrics and Targets 指標及目標	Greenhouse gas emissions 溫室氣體排放 Climate-related transition risks 氣候相關轉型風險 Climate-related physical risks 氣候相關物理風險 Climate-related opportunities 氣候相關機遇 Capital deployment 資本運用 Internal carbon prices 內部碳定價 Remuneration 薪酬 Industry-based metrics 行業指標 Climate-related targets 氣候相關目標	Climate Change 氣候變化



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